IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

And

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 23971 of 2004

Between:

Sri Rama Talkies, Jagityal, Karimnagar District, Rep. by its Proprietor Hari Venkata Ramana Rao.

..... PETITIONER

AND

1 Appellate Deputy Commissioner (C.T) Warangal, Warangal District.
2 The Entertainment Tax Officer, Jagityal, Karimnagar District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, order or direction, more particularly one in the nature of Writ of Mandamus, declaring the proceedings of the 1st respondent in I.W.No. 307/1/03-04 dated 27-02-2004 as illegal, null, void and arbitrary and consequently declare the Final Notice of the 2nd respondent in Rc.No. APET/B7/168/2004 dated 07-10-2004 as illegal, null, void and arbitrary, and to pass such other order or orders.

Counsel for the Petitioner: MR.K.DURGA PRASAD

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following:

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ORAL ORDER: (per MHSA.J.)

It is open to the petitioner to file revision under Section 9(d) of Andhra Pradesh Entertainment Tax Act, 1939, if it is so advised.

2. For the said reason, we are not inclined to entertain the instant Writ Petition and accordingly we dismiss the same without going into the merits or the contentions raised, leaving it open to the petitioner to avail any such alternative remedy as it may be advised. No costs.

(M.H.S.ANSARI, J.)

22nd December, 2004.

(S.ANANDA REDDY, J.)

SSR

..... REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 Appellate Deputy Commissioner (C.T) Warangal, Warangal District.
2 The Entertainment Tax Officer, Jagityal, Karimnagar District.

3 2 CCs to G.P. for Commercial Taxes, High Court of A.P. (OUT).

4 2 CD copies.